

RICHARDS, LAYTON & FINGER

A PROFESSIONAL ASSOCIATION

ONE RODNEY SQUARE

920 NORTH KING STREET

WILMINGTON, DELAWARE 19801

(302) 651-7700

Fax (302) 651-7701

WWW.RLF.COM

December 20, 2007

DIRECT DIAL NUMBER

302-651-7592

FINEMAN@RLF.COM

STEVEN J. FINEMAN

**BY ELECTRONIC FILING
AND HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.
United States District Court
District of Delaware
844 King Street
Wilmington, DE 19801

Re: **LG. Philips LCD Co. Ltd. v. Tatung Company, et al.,**
Case No. 05-292 (JJF)

Dear Judge Farnan:

Further to our letter of December 7, 2007, we write to update the Court on the status of the settlement negotiations between LPL and ViewSonic. LPL and ViewSonic remain engaged in settlement negotiations and will provide the Court with an update on or before January 4, 2008.

Respectfully,



Steven J. Fineman (#4025)

SJF/III

cc: Clerk of Court (Electronic Filing)
Richard D. Kirk, Esquire (By Electronic Filing)
Gaspare J. Bono, Esquire (By E-mail)